

**UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

IN THE MATTER OF THE  
TAX INDEBTEDNESS OF

MISC. CASE NO.

PETER B. APP  
1353 BRIDGE STREET NW  
GRAND RAPIDS, MI 49504

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**APPLICATION OF THE UNITED STATES  
TO ENTER PREMISES TO EFFECT LEVY**

The United States of America, on the basis of the attached affidavit, respectfully requests this Court to enter an order authorizing Revenue Officer Linda Wilson and/or such other revenue officers as may be designated by the Internal Revenue Service to enter and secure the premises located at 1330 Plainfield Avenue NE, Grand Rapids, MI 49505, in order to seize the assets consisting of but not limited to all medical office equipment, furniture, fixtures, computers, and any cash box or cash register and its contents, which is subject to levy by the United States in satisfaction of the outstanding Federal taxes now due and owing by said taxpayer, together with interest and costs as allowed by law. In so applying, the IRS relies upon 26 U.S.C. § 7402(a), G.M. Leasing Corp. v. United States, 429 U.S. 338 (1977), In re Campbell, 761 F.2d 1181, 1186-87 (6th Cir. 1985), In re Carlson, 580 F.2d 1365 (10th Cir. 1978); which authorize the writ of

entry sought by the IRS in this matter.

Respectfully submitted,

PATRICK A. MILES, JR.  
United States Attorney

Dated: August 26, 2014

/s/ W. Francesca Ferguson  
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